

**Board of Governors**

Stuart Anderson
Dean Finkbeiner
Dan Hargrove
Sally Eggers Hero
Victor Wakimoto

MANAGEMENT LETTER RESPONSE

September 29, 2003

Office of the Auditor General
2910 North 44th Street, Suite 410
Phoenix, AZ 85018

Mohave County Community College District concurs with the findings reported in the management letter based on the single audit for the year ended June 30, 2002.

During July 2002, there was a change of senior management at the District, including a new President, Vice President for Administration and Comptroller. At that time the District began an evaluation of the College to ensure that best practices are followed in all the District's policies and procedures. Though the internal review is a continuing process some of the progress to date is as follows.

- A reorganization of the District to increase functionality and communication and to assure proper reporting and accountability.
- The District contracted with Collegis to manage the Technology Support Services Department. This will ensure the integrity of the District's data and financial records.
- An evaluation of the District's policies and procedures is on going. The review will ensure that internal controls are adequate, effective and properly documented; that financial records are complete, and accurate, and that financial accounting and reporting is in compliance with generally accepted accounting principles, government reporting requirements, and other authoritative accounting standards and pronouncements.

This year the District implemented early the new reporting model as outlined by the Governmental Accounting Standards Board (GASB) Statement No. 35. Implementation of the new reporting model required a significant change in both the accumulation and presentation of financial information. Because of the many intricacies of the new reporting model the District worked closely with the Office of the Auditor General (OAG) to ensure the accuracy and fair presentation of the financial statements using the new guidelines. We appreciate the commitment to excellence displayed by the OAG and in particular we commend the staff assigned to perform the audit for the professionalism and courtesy that was extended to us during this transition period.

We wish to express our gratitude to the Office of the Auditor General for performing the audit of Mohave County Community College District's Single Audit Report Package for the year ended June 30, 2002.

James Menlove, Comptroller

Thomas C. Henry, Ph.D.
President
1971 Jagerson Ave.
Kingman, AZ 86401
(928) 757-0801

Bullhead City Campus
3400 Highway 95
Bullhead City, AZ 86442
(928) 758-3926

Kingman Campus
1971 Jagerson Ave.
Kingman, AZ 86401
(928) 757-4331

Lake Havasu Campus
1977 West Acoma Blvd.
Lake Havasu City, AZ 86403
(928) 855-7812

North Mohave Campus
P.O. Box 980
Colorado City, AZ 86021
(928) 875-2799